



## STATE TAX COMMISSION OF MISSOURI

P.O. BOX 146

JEFFERSON CITY, MO 65102-0146

email: [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov)

[www.stc.mo.gov](http://www.stc.mo.gov)

(573) 751-2414

### Instructions – Aggregate Statement of Taxable Property

#### ***TELEPHONE COMPANIES***

The Missouri State Tax Commission (Commission) is responsible for the valuation and assessment of the distributable commercial real and personal property of Centrally Assessed Railroad and Utility Companies (CARUC), the distributable personal property of Commercial Aircraft Owned by Airlines (CAOBA), and Private Car Companies, and the personal property of Commercial Aircraft Owned by Others (CAOBO) in Missouri.

For these state assessed entities, the Aggregate Statement of Taxable Property and the related schedules are used by the Commission to determine the fair market value of the property as of January 1.

#### ***Who Must File:***

The president or any authorized officer of these entities that operate within the State of Missouri shall furnish the Commission a statement, duly subscribed and sworn to by the president or authorized officer before a sworn officer authorized to administer oaths.

#### ***Reporting Period:***

The total amount of property owned, used, leased or under the charge, care or management of the respondent on the first day of January in each year.

#### ***When and Where to File:***

If any company fails to make these reports as required within the time prescribed and has not received a written extension of time, the Commission shall increase, by four percent, the assessed value of the distributable property.

For the purposes of carrying out the requirements, pursuant to Chapters 137 or 151, the company, on or before the following dates, shall make filings, as follows:

**Deadlines**

**April 1:** A Schedule 14, Schedule 15, and Schedule 16 for each applicable county must be submitted by each centrally assessed company to the county assessor.

**April 1:** Filing extension, if requested, must be submitted by the centrally assessed company to the Commission.

**April 15:** A Schedule 13 for each applicable county must be submitted by each centrally assessed company to the Commission and the county clerk, respectively.

**April 15:** All other required schedules, excluding Schedule 11 and Schedule 12, must be submitted by each centrally assessed company to the Commission.

**May 1:** Both Schedule 11 and Schedule 12 must be submitted by each centrally assessed company to the Commission.

For assistance, please contact the Missouri State Tax Commission's Original Assessment Section at 573-751-2414 or send an email to [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov).

***Form 30 and Schedules:***

**Form 30 – Aggregate Statement of Taxable Property**

The Form 30 cover sheet must be completed with company contact data. The associated schedules of the Form 30 are listed below

**Requirement for the Form 30: An email address must be provided.**

**Company Information:** The company name listed shall be the exact legal name of the taxpayer and the address shall be of the company headquarters. The contact individual, with title, shall be the authorized officer responsible for the filing. An Email Address is required as part of this filing. A Phone Number and Fax Number must also be provided to facilitate communications.

**Notifications:** Throughout the discovery, valuation, and assessment process the Commission will provide notifications and Certification of Value electronically. In addition, notifications and tax statements will be sent by county officials to the company. If these mailings should be directed to a responsible party other than the authorized officer, e.g., tax department manager or agent, then this specific contact information must be provided in the Notification block, including a required Email Address. A Phone Number and Fax Number must also be provided to facilitate communications.

**Billing Information:** This section is to be completed, including a required Email Address, only if the billing contact address is different from the contact information listed above. A Phone Number and Fax Number must also be provided to facilitate communications.

**Schedule 1: Company Organization-General Information**

This schedule must be completed by all companies to report company specific information.

Schedule 1 Section D must be completed with a notarized signature by an authorized officer.

**Schedule 2: Taxation by States**

This schedule must be completed by all companies; if there are no interstate operations, then state No Interstate Operations. The “Market Unit Value for Tax Assessment” column should represent the final market value before any allocation for those states that value the company’s property under the “unit rule.” If a value for the current tax year is not available, list the allocation factor, unit market value and tax year of the most recent available information.

**Schedule 3: Allocation Factors**

This schedule must be completed with the system amounts and the allocation amounts for Missouri.

**Schedule 3T: Supplemental Information**

Provide the corresponding amounts for both Missouri and the system.

**Schedule 4 – Mileage of Line and Schedule 13 – County Apportionment**

Schedule 4 itemizes the total number of miles of line located in each county and should reconcile with the county-wide entry on Schedule 13 for each county, respectively.

Schedule 13 itemizes, by county, the company's number of miles of line located in each tax jurisdiction in each county. At the beginning of each tax year, each centrally assessed company receives by email a company-specific Schedule 4 and Schedule 13 spreadsheet populated with the company name, account number, and the miles of line reported to the Commission in the prior tax year. This EXCEL spreadsheet must be updated and submitted to the Commission. All taxing jurisdictions that are currently active are listed for each county, respectively. Thus, new mileage of line can be appropriately identified for the current tax year.

For any subsequent changes to Schedule 13, an Amended Schedule 13 must be filed with the respective county clerk and the Commission.

A listing of all taxing jurisdictions for all counties, "Taxing Jurisdictions By County," is available under the "Resources" section on the Commission's website, [www.stc.mo.gov](http://www.stc.mo.gov). This spreadsheet is an annual reference document that identifies the taxing jurisdictions by name description and district code.

**Schedule 5: Leased Equipment**

This schedule must be completed by all companies that have the tax liability on property with operating leases. If the leases are capitalized, they would be included as plant in service. If the company has no leased equipment, then state No Leased Equipment.

**Schedule 6T: Real / Personal Allocation**

These schedules will determine the percentage of real and personal property that is applied to the distributable property value in Missouri.

**Schedule 7: Balance Sheet**

If an audited regulatory report must be filed with a regulatory agency, then this audited regulatory report, with balance sheet, must be filed to satisfy the completion and reporting of this schedule. Otherwise, a comparative balance sheet must be completed and reported in its entirety.

**Schedule 8: Income Statement**

If an audited regulatory report must be filed with a regulatory agency, then this audited regulatory report, with balance sheet, must be filed to satisfy the completion and reporting of this

schedule. Otherwise, a comparative income statement must be completed and reported in its entirety.

**Schedule 9: Capital Stock**

This schedule must be completed by all companies; if there is zero capital stock, then state No Capital Stock.

Otherwise, complete the Subsidiary Section and/or the Parent/Holding Company Section.

Subsidiary – a reporting company that is a subsidiary of a parent / holding company must complete this section along with the parent company section.

Parent/Holding Company – a reporting company that is not a subsidiary of any parent / holding company.

1. Report any stock splits and / or any Capital Stock issues that occurred in the immediately preceding calendar year.
2. Attach a complete explanation of how the Market Price was determined, including any discounting or imputed rate, if used.

**Schedule 10: Long Term Debt**

This schedule must be completed by all companies; if there is zero long term debt, then state No Long Term Debt.

Otherwise, complete the Subsidiary Section and/or the Parent/Holding Company Section.

Subsidiary – a reporting company that is a subsidiary of a parent / holding company must complete this section along with the parent company section.

Parent/Holding Company – a reporting company that is not a subsidiary of any parent / holding company. Any subsidiary that received economic benefit from specific Bonds of Indebtedness must record those issues here.

1. Attach a complete explanation of how the Market Price was determined, including any discounting or imputed rate, if used.
2. List bond ratings as determined by the brokerage house, i.e., Moody's, Standard & Poor's, Fitch's, etc.
3. Identify the market rate of interest at which the bond was discounted, if not publicly traded.

**Schedule 11: Non-Operating Property in Missouri**

This schedule must be completed by all companies; if there is no non-operating property in Missouri, then state No Non-Operating Property in Missouri. The non-operating property

reported on this schedule should reflect the property description and/or uniform parcel number, the county location, and market value on the Schedule 15 - Local Assessment. Also, the regulatory account number in which this property is classified should be included. An asterisk (\*) should appear on Schedule 15 to reference property that appears on this schedule.

The definition of non-operating property is that property which meets either of the following conditions:

- a) Any income or expense associated with the property that is not included in net operating income, or
- b) any asset that is not included in either materials and supplies, utility plant in service or other assets included in the unit value arrived at by the Commission.

Schedule 11 must be filed with the Commission on or before May 1, along with Schedule 12.

**Schedule 12: Total of County's Locally Assessed Property**

This schedule must be completed by all companies; if there is no locally assessed property, then state No Locally Assessed Property. This schedule is a recapitulation of the schedule 14s that have been completed and returned to the company by the county assessors.

The information for this schedule is obtained from all Schedule 14s, totaling all local property (operating and non-operating), as follows:

1. Personal Property – The items that should be included in this column by county include: Office furniture and fixtures, Automobile, trucks and other vehicles, Other general equipment, Materials and Supplies, and Construction Work in Progress (CWIP), etc. [CWIP must be allocated between personal and real property.]
2. Real Property – The items that should be included in this column by county include: Real Property, Microwave towers, and Construction Work in Progress (CWIP), etc. [CWIP must be allocated between personal and real property.]
3. Total Market Value – The amount in this column should be equal to the total market value for the respective county.

Schedule 12 must be filed with the Commission on or before May 1, along with a copy of each county's completed Schedule 14, Schedule 15 and Schedule 16.

**Schedule 13: County Apportionment**

See Instructions for Schedule 4.

**Schedule 14 – Local Assessments**

Schedule 14 lists local assessments in the county. Construction-Work-In-Progress (CWIP) should be itemized as CWIP-Real Property on Line 7 and CWIP-Personal Property on Line 8.

**Schedule 15 – Real Estate Information**

Schedule 15 lists each locally assessed parcel in the county. The total market and assessed value of the locally assessed real property are summarized on Line 1 of Schedule 14.

**Schedule 16 – Motor Vehicle Information**

Schedule 16 lists each locally assessed motor vehicle in the county. The total market and assessed value of the locally assessed motor vehicles are summarized on Line 3 of Schedule 14.

**Schedule 17 – Distributable Real Property Owned in Fee (This Schedule is submitted to the County, when Requested.)**

Schedule 17 lists distributable real property of the centrally assessed company. [This is not included in the locally assessed property listed on Schedule 15 and Schedule 14.]